

Official Form 1 (10/06)

United States Bankruptcy Court Northern District of Illinois				Voluntary Petition																					
Name of Debtor (if individual, enter Last, First, Middle): Performance Physical Therapy Services, LLC, an Illinois limited liability company			Name of Joint Debtor (Spouse) (Last, First, Middle):																						
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA Flexeon Rehabilitation			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):																						
Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all): 36-4373658			Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all):																						
Street Address of Debtor (No. and Street, City, and State): 864 St. Andrews Way Frankfort, IL			Street Address of Joint Debtor (No. and Street, City, and State):																						
ZIP Code 60423			ZIP Code																						
County of Residence or of the Principal Place of Business: Will			County of Residence or of the Principal Place of Business:																						
Mailing Address of Debtor (if different from street address):			Mailing Address of Joint Debtor (if different from street address):																						
ZIP Code			ZIP Code																						
Location of Principal Assets of Business Debtor (if different from street address above):																									
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.																					
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.			Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2 million. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).																						
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.				THIS SPACE IS FOR COURT USE ONLY																					
Estimated Number of Creditors <table style="width: 100%; text-align: center;"> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1000-5,000</td> <td>5001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>100,001-100,000</td> <td>OVER 100,000</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>						1-49	50-99	100-199	200-999	1000-5,000	5001-10,000	10,001-25,000	25,001-50,000	100,001-100,000	OVER 100,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999			1000-5,000	5001-10,000	10,001-25,000	25,001-50,000	100,001-100,000	OVER 100,000														
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
Estimated Assets <table style="width: 100%;"> <tr> <td><input type="checkbox"/> \$0 to \$10,000</td> <td><input type="checkbox"/> \$10,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$100 million</td> <td><input type="checkbox"/> More than \$100 million</td> </tr> </table>				<input type="checkbox"/> \$0 to \$10,000	<input type="checkbox"/> \$10,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million																	
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Estimated Liabilities <table style="width: 100%;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$100 million</td> <td><input type="checkbox"/> More than \$100 million</td> </tr> </table>				<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million																	
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Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

Performance Physical Therapy Services, LLC, an Illinois limited liability company**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location

Where Filed: **- None -**

Case Number:

Date Filed:

Location

Where Filed:

Case Number:

Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor:

Case Number:

Date Filed:

- None -

District:

Relationship:

Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.**Exhibit B**

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).

X

Signature of Attorney for Debtor(s)

(Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.☒ No.**Exhibit D**

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.**Information Regarding the Debtor - Venue**

(Check any applicable box)

- ☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- ☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- ☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Statement by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

- ☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)_____
(Address of landlord)

- ☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- ☐ Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

Performance Physical Therapy Services, LLC, an Illinois limited liability company

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney

X /s/ Miriam R. Stein _____
Signature of Attorney for Debtor(s)

Miriam R. Stein 06238163 _____
Printed Name of Attorney for Debtor(s)

Arnstein & Lehr LLP _____
Firm Name

120 S. Riverside Plaza
Suite 1200
Chicago, IL 60606

Address

(312) 876-7100 Fax: (312) 876-0288 _____
Telephone Number

April 2, 2007 _____
Date

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ James Judge _____
Signature of Authorized Individual

James Judge _____
Printed Name of Authorized Individual

Manager and President _____
Title of Authorized Individual

April 2, 2007 _____
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X _____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

CERTIFICATE OF RESOLUTION

I, James D. Judge, hereby certify that I am the sole manager and President of Performance Physical Therapy Services, LLC, an Illinois limited liability company (the "Company"), and that as such, I am authorized to execute and deliver this certificate on behalf of the Company.

RESOLVED that, in my judgment, it is desirable and in the best interest of the Company, its creditors, stockholders, employees and other interested parties that the Company file a voluntary petition for relief under the provisions of Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"); and

RESOLVED FURTHER, I am hereby authorized and empowered on behalf of, and in the name of, the Company, to execute and verify or certify a petition under Chapter 11 of the Bankruptcy Code and to cause the same to be filed with the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, at such time as I shall determine; and

RESOLVED FURTHER, that I am authorized and empowered, on behalf of, and in the name of, the Company to execute and file all petitions, schedules, lists, and other papers and to take any and all action that may be deemed necessary or proper in connection with the Company's Chapter 11 case; and

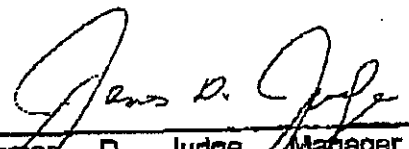
RESOLVED FURTHER, that each of the members of the law firm of Arnstein & Lehr LLP, in any of its various offices throughout the United States, shall be employed as attorneys for the Company in the Company's Chapter 11 case; and

RESOLVED FURTHER, that I am authorized and empowered, on behalf of, and in the name of the Company to retain and employ other attorneys, investment bankers, accountants, and other professionals to assist the Company's Chapter 11 case on such terms that I deem necessary, proper and desirable.

IN WITNESS WHEREOF, I have hereunto set my hand on this ____ day of April, 2007.

Date: April 2, 2007

Signature:


James D. Judge, Manager and
President of Performance Physical
Therapy Services, LLC

Performance Physical Therapy Services, LLC
Subsidiaries

Performance Physical Therapy of Bourbonnais, LLC

Performance Physical Therapy of Bridgeview, LLC

Performance Physical Therapy (Frankfort), LLC

Performance Physical Therapy of Hobart, LLC

Performance Physical Therapy of Munster, LLC

Performance Physical Therapy & Rehab (Ormand Beach), LLC

Performance Physical Therapy of Port Orange, LLC

Performance Physical Therapy of South Holland, LLC

Performance Physical Therapy of Palos Park, LLC

Flexeon Rehab of Clinton, LLC

In Re Performance Physical Therapy Services, LLC

Performance Physical Therapy doing business as Flexeon Rehabilitation is an outpatient rehabilitation company.

The company started in 2000. Our focus is on musculoskeletal injuries from young children to the elderly. Are patients are treated in our clinics strategically placed in North-East Illinois, North-West Indiana and in Florida.

The mechanism of referrals is a written prescription from a physician for all patients treated. Approximately 90% of our referrals are from physicians. Additional referrals are obtained through insurance companies, attorneys for injured clients, caseworkers assigned from the insurance companies and rehabilitation providers within the patient's insurance network.

When a patient is referred to our clinic we obtain patient information which includes insurance information. Insurance information is then verified by the front desk administrative staff and a patient file is established. Our patient files contain the physician prescription, patient information, insurance information and daily progress notes used for billing.

Our patients begin their treatment by having the therapist perform an initial evaluation. Most therapy patients are seen three times per week for a period of six to twelve weeks based on their referring physician's prescription and diagnosis. Each time a patient is seen at our clinic a daily progress note and a charge sheet is prepared by the treating therapist. The front desk administrative staff will enter the charges into our Raintree System at the clinic. Payment charts are also kept at the clinic. Our medical billing department, located in Munster, Indiana prepares all insurance and patient claims. Claims are sent either electronically or through the postal system. Patient statements are sent monthly. All medical billing paperwork such as "Explanation of Benefits" and copies of payment (checks) are kept per day and per clinic at the medical billing office. We have one storage unit in Lansing Illinois that holds all documents. It is a legal requirement to hold all patient charts and payment information for a minimum of 7 years. We have several policies and procedures to ensure that services provided are billed and paid correctly. In addition, we have audit procedures and chart reviews verifying that the system in place is adhered to.

Our staff of therapists, (physical, occupational and speech) are licensed through the State to which they work. Athletic trainers who assist in the clinic and cover sports and school programs on site at the school are certified and licensed.

Form 4
(10/05)

**United States Bankruptcy Court
Northern District of Illinois**

In re **Performance Physical Therapy Services, LLC, an Illinois limited liability company**
Debtor(s)

Case No. _____
Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Advance News Magazines PO Box 8500-52278 Philadelphia, PA 19178-2278	Advance News Magazines PO Box 8500-52278 Philadelphia, PA 19178-2278	Trade debt		1,867.50
AT&T PO Box 660011 Dallas, TX 75266	AT&T PO Box 660011 Dallas, TX 75266	Utility		836.39
Chicago Office Products Co. 9710 Industrial Drive Bridgeview, IL 60455	Chicago Office Products Co. 9710 Industrial Drive Bridgeview, IL 60455	Trade debt		1,565.49
Gateway Concepts, Inc. 9711 Valparaiso Drive Munster, IN 46321	Gateway Concepts, Inc. 9711 Valparaiso Drive Munster, IN 46321	Rent		2,879.83
Hughes,Socol,Piers,Resnick, Dym, Ltd Three First National Plaza 70 W. Madison, Suite 4000 Chicago, IL 60602	Hughes,Socol,Piers,Resnick,Dym, Ltd Three First National Plaza 70 W. Madison, Suite 4000 Chicago, IL 60602	Trade debt		842.25
Intelligent Solutions, Inc. 9930 W. 190th Street Suite L Mokena, IL 60448	Intelligent Solutions, Inc. 9930 W. 190th Street Suite L Mokena, IL 60448	Trade debt		7,672.50
Internal Revenue Service Mail Stop 5010 CHI 230 S. Dearborn Street Chicago, IL 60604	Internal Revenue Service Mail Stop 5010 CHI 230 S. Dearborn Street Chicago, IL 60604	federal taxes owed		974,636.34
Katten Muchin Rosenman, LLP 525 W. Monroe Suite 1600 Chicago, IL 60661	Katten Muchin Rosenman, LLP 525 W. Monroe Suite 1600 Chicago, IL 60661	Legal Services		25,958.96
Kotlarz Painting & Decorating 14859 S. Hawthorne Homer Glen, IL 60491	Kotlarz Painting & Decorating 14859 S. Hawthorne Homer Glen, IL 60491	repair services		900.00
Merion Publications, Inc. PO Box 8500-52278 Philadelphia, PA 19178-2278	Merion Publications, Inc. PO Box 8500-52278 Philadelphia, PA 19178-2278	Trade debt		933.75

In re Performance Physical Therapy Services, LLC, an Illinois limited liability company Case No. _____
Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Midwest Suburban Publishing PO Box 757 Tinley Park, IL 60477	Midwest Suburban Publishing PO Box 757 Tinley Park, IL 60477	Trade debt		808.54
Newsline 215 W. Church Road Suite 102 King of Prussia, PA 19406	Newsline 215 W. Church Road Suite 102 King of Prussia, PA 19406	Trade debt		1,170.00
NIPSCO PO Box 13007 Merrillville, IN 46411	NIPSCO PO Box 13007 Merrillville, IN 46411	Utility		961.15
Paul's Drywall Service 6311 Maritta Drive Portage, IN 46368	Paul's Drywall Service 6311 Maritta Drive Portage, IN 46368	repair services		850.00
Pitney Bowes Global Credit PO Box 856460 Louisville, KY 40285-6460	Pitney Bowes Global Credit PO Box 856460 Louisville, KY 40285-6460	Trade debt		1,120.16
Raintree System, Inc. 28765 Single Oak Drive Suite 200 Temecula, CA 92590	Raintree System, Inc. 28765 Single Oak Drive Suite 200 Temecula, CA 92590	Trade debt		2,912.50
RealMed 510 E. 96th Street Suite 400 Indianapolis, IN 46240-5702	RealMed 510 E. 96th Street Suite 400 Indianapolis, IN 46240-5702	Trade debt		5,949.88
Retained Search Network 140 Islandway Suite 116 Clearwater Beach, FL 33767	Retained Search Network 140 Islandway Suite 116 Clearwater Beach, FL 33767	Trade debt		3,000.00
The Daily Journal 8 Dearborn Square Kankakee, IL 60901	The Daily Journal 8 Dearborn Square Kankakee, IL 60901	Trade debt		1,182.16
The Times PO Box 644027 Cincinnati, OH 45264-4027	The Times PO Box 644027 Cincinnati, OH 45264-4027	Trade debt		829.35

In re Performance Physical Therapy Services, LLC, an Illinois limited liability company Case No. _____
Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Manager and President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date April 2, 2007 Signature /s/ James Judge
James Judge
Manager and President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

Access2Go, Inc.
4700 Prospect Road
Suite 8
Peoria Heights, IL 61616-6496

Advance News Magazines
PO Box 8500-52278
Philadelphia, PA 19178-2278

American Printing
5324 Hohman Ave.
Hammond, IN 46320

AT&T
PO Box 660011
Dallas, TX 75266

Chicago Office Products Co.
9710 Industrial Drive
Bridgeview, IL 60455

Deluxe Business Forms
PO Box 742572
Cincinnati, OH 45274-2572

Gateway Concepts, Inc.
9711 Valparaiso Drive
Munster, IN 46321

GE Capital
PO Box 642111
Pittsburgh, PA 15264-2111

Health Care Transcriptions, Ltd.
Barbara Spain
804 Oakwood Drive
Frankfort, IL 60423

Hughes, Socol, Piers, Resnick, Dym, Ltd
Three First National Plaza
70 W. Madison, Suite 4000
Chicago, IL 60602

Intelligent Solutions, Inc.
9930 W. 190th Street
Suite L
Mokena, IL 60448

Internal Revenue Service
Mail Stop 5010 CHI
230 S. Dearborn Street
Chicago, IL 60604

Katten Muchin Rosenman, LLP
525 W. Monroe
Suite 1600
Chicago, IL 60661

Kelly Photography
10429 Brookridge Creek Drive
Frankfort, IL 60423

Key Equipment Finance
PO Box 203901
Houston, TX 77216-3901

Kotlarz Painting & Decorating
14859 S. Hawthorne
Homer Glen, IL 60491

Merion Publications, Inc.
PO Box 8500-52278
Philadelphia, PA 19178-2278

Midwest Suburban Publishing
PO Box 757
Tinley Park, IL 60477

Newsline
215 W. Church Road
Suite 102
King of Prussia, PA 19406

NIPSCO
PO Box 13007
Merrillville, IN 46411

Paul's Drywall Service
6311 Maritta Drive
Portage, IN 46368

Performance PT of Bridgeview
7345 W. 100th Place
Suite 102
Bridgeview, IL 60455

Pitney Bowes Credit Corporation
PO Box 856460
Louisville, KY 40285-6460

Pitney Bowes Global Credit
PO Box 856460
Louisville, KY 40285-6460

Pitney Bowes Postage By Phone
PO Box 856042
Louisville, KY 40285-6042

Provena St. Mary's Hospital
200 East Court Street
Suite 400
Kankakee, IL 60901

Puritan Finance
55 W. Monroe Street
Chicago, IL 60603

Raintree System, Inc.
28765 Single Oak Drive
Suite 200
Temecula, CA 92590

RealMed
510 E. 96th Street
Suite 400
Indianapolis, IN 46240-5702

Retained Search Network
140 Islandway
Suite 116
Clearwater Beach, FL 33767

Safeco Business Insurance
PO Box 66768
Saint Louis, MO 63166-6768

Sci Chicago Sales Over Head
4727 West 103rd
Oak Lawn, IL 60453

The Daily Journal
8 Dearborn Square
Kankakee, IL 60901

The Times
PO Box 644027
Cincinnati, OH 45264-4027

Verizon Wireless
PO Box 660108
Dallas, TX 75266-0108